

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For Year Ended
December 31, 2011

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Operating Revenues				
Charges for Services	\$ 100,654	\$ -	\$ 254,983	\$ 2,421,201
Equipment Rental	3,153,538	-	-	-
Insurance Premiums and Recoveries	-	681,367	-	-
Other Operating Revenue	10,077	-	-	30,151
Total Operating Revenues	3,264,269	681,367	254,983	2,451,352
Operating Expenses				
General Operations	2,722,477	90,135	268,080	2,594,876
Maintenance	-	-	27	-
Administration: General	25,608	-	-	-
Depreciation, Amortization, & Depletion	1,572,490	-	4,646	3,000
Risk Transfer payments	-	391,533	-	-
Insurance Claims and Expenses	-	651,326	-	-
Other Operating Expense	-	-	-	122,900
Total Operating Expenses	4,320,575	1,132,994	272,753	2,720,776
Operating Income (Loss)	(1,056,306)	(451,627)	(17,770)	(269,424)
Non-Operating Revenues (Expenses)				
Interest and Investment Revenue	-	190,032	-	-
Gain (Loss) on Disposal of Capital Assets	122,114	-	-	-
Total Non-Operating Revenues (Expenses)	122,114	190,032	-	-
Income (Loss) Before Contributions and Transfers	(934,192)	(261,595)	(17,770)	(269,424)
Capital Contributions	85,147	-	4,966	-
Grants/Contributions	9,889	-	-	71,702
Transfer-In (Out)	-	-	-	25,000
Change in Net Assets	(839,156)	(261,595)	(12,804)	(172,722)
Net Assets as of January 1	13,040,281	6,851,649	880,463	58,122
Net Assets as of December 31	\$ 12,201,125	\$ 6,590,054	\$ 867,659	\$ (114,600)

See Accompanying Notes to Financial Statements

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For Year Ended
December 31, 2011

	County Insurance	Information Services	Total
Operating Revenues			
Charges for Services	\$ -	\$ 1,646,179	\$ 4,423,017
Equipment Rental	-	124,082	3,277,620
Insurance Premiums and Recoveries	738,034	-	1,419,401
Other Operating Revenue	-	212	40,440
Total Operating Revenues	738,034	1,770,473	9,160,478
Operating Expenses			
General Operations	63,683	1,429,304	7,168,555
Maintenance	-	47,189	47,216
Administration: General	-	-	25,608
Depreciation, Amortization, & Depletion	-	87,726	1,667,862
Risk Transfer payments	28,265	-	419,798
Insurance Claims and Expenses	400,383	-	1,051,709
Other Operating Expense	-	226,576	349,476
Total Operating Expenses	492,331	1,790,795	10,730,224
Operating Income (Loss)	245,703	(20,322)	(1,569,746)
Non-Operating Revenues (Expenses)			
Interest and Investment Revenue	22,664	-	212,696
Gain (Loss) on Disposal of Capital Assets	-	-	122,114
Total Non-Operating Revenues (Expenses)	22,664	-	334,810
Income (Loss) Before Contributions and Transfers	268,367	(20,322)	(1,234,936)
Capital Contributions	-	-	90,113
Grants/Contributions	-	-	81,591
Transfer-In (Out)	-	-	25,000
Change in Net Assets	268,367	(20,322)	(1,038,232)
Net Assets as of January 1	1,194,223	1,226,307	23,251,045
Net Assets as of December 31	\$ 1,462,590	\$ 1,205,985	\$ 22,212,813

See Accompanying Notes to Financial Statements